

--- "Series of 1897" - 15 POUNDS - Red - COUPON - the "Widow Queen" - scanned at 100% scale ---

--- recess printed on horizontal mesh wove - *without control numbering* - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and an 189_ stub ---

Chris Ryan, "Canadian Revenue Newsletter", No. 42, of June 2003

"Among the first ABN stamps to be issued were the red versions of the strip and coupon stamps. ... These red stamps were used under regulations approved by a July 21st 1897 Order in Council and issued on July 29th. The colour signified that the tobacco products were manufactured from a combination of foreign and domestic leaf and therefore subject to an intermediate rate of duty.

The use of distinctive colours (green, red, black and blue) to represent different rates of duty ended in 1908. As of June 1st, the higher duty on domestic products made of foreign leaf (previously paid by black stamps) was now charged upon the raw leaf as it was taken for use by manufacturers rather than upon their finished products. The only exception to the uniform duty was Canada Twist made by farmers from their own leaf. This form of tobacco continued to benefit from a reduced excise duty.

The catalogue list this fifteen pound recess printed red "Series of 1897" Coupon stamp as:

RM-351c - 15 pounds, red, coarse roulette, on horizontal mesh wove - without control numbers, with nine ½ pound coupons and a **189_** stub



★**RM-351c** - 15 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with nine ½ pound coupons and an **189_** stub, rolled **TOBACCO / A-20** by the tobacco merchant "C. T. Bates & Co.", Ottawa



★**RM-351c CRP** - 15 pounds, red, coarse roulette, CWCS, without control numbering, on horizontal mesh wove, with nine ½ pound coupons and an **189_** stub - stamped **CANCELLED** and **Registered**

Fritz Angst has a CWCS copy of **RM-351c** from Plate No. 1, with the **189_** stub

--- "Series of 1897" - 15 POUNDS - Red - COUPON - the "Widow Queen" - scanned at 100% scale ---

--- recess printed on horizontal mesh wove - with 4½ mm. blue controls - imprint "AMERICAN BANK NOTE CO. OTTAWA" ---

--- coarse roulette - design is 115 x 60 mm. plus nine ½ pound coupons and a 190_ stub ---

The catalogue list this fifteen pound recess printed red "Series of 1897" Coupon stamp as:

RM-351 - 15 pounds, red, coarse roulette, on horizontal mesh wove - 4½ mm. blue control number with nine ½ pound coupons and a **190_** stub



★**RM-351** - clipped at 18 pounds, red, coarse roulette, control number **002406**, on horizontal mesh wove, rolleder **TOBACCO / 1-10** by Empire Tobacco, Granby, P.Q. - (red license in 1904)

002406 ★	RM-351	clipped at 18 pounds, red, coarse roulette, on horizontal mesh wove, roller cancelled TOBACCO / 1-10
036081	RM-351	clipped at 18 pounds, red, coarse roulette, on horizontal mesh wove, roller cancelled TOBACCO / 1-10
428008 ★	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428016	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428019	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428044	RM-351	15 pounds, red, coarse roulette, on horizontal mesh wove
428054	RM-351	15 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub
428061	RM-351	15 pounds, red, coarse roulette, CWCS, horizontal mesh wove, with nine ½ pound coupons and a 190_ stub - Plate 8
428081	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428086	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428131	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428184	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428212 ★	RM-351	15 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub
428228 ★	RM-351	15 pounds, red, coarse roulette, on horizontal mesh wove
428412	RM-351	15 pounds, red, coarse roulette, on horizontal mesh wove
428461 ★	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
428472	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428457	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428508	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428536	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
428588	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428614	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428635	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428684	RM-351	15 pounds, red, coarse roulette, on horizontal mesh wove
428685	RM-351	15 pounds, red, coarse roulette, on horizontal mesh wove
428692	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428693	RM-351	15 pounds, red, coarse roulette, CWCS, on horizontal mesh wove,

		with nine ½ pound coupons and a 190_ stub
428701	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428740	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - bottom copy
428741 ★	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428785	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428786	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 7
428813	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428817	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428829	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428836	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove - Plate No. 8
428885	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428914	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428932	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428936	RM-351	15 pounds, red, coarse roulette, CWCS, on horizontal mesh wove, with nine ½ pound coupons and a 190_ stub
428938	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428980	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428983	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove
428985	RM-351	15 pounds, red, coarse roulette, CWC, on horizontal mesh wove



★RM-351 - 15 pounds, red, coarse roulette, CWCS, control number **428212**,
on horizontal mesh wove, with nine ½ pound coupons and a **190_** stub



★RM-351 - 15 pounds, red, coarse roulette, CWC, control number **428461**,
on horizontal mesh wove, with nine ½ pound coupons - from Plate No. **7**



★RM-351 - 15 pounds, red, coarse roulette, CWC, control number **428741**, on horizontal mesh wove, with nine ½ pound coupons - from Plate No. 8



★RM-351n SP - 15 pounds, red, an imperforate plate proof, with nine ½ pound coupons and a **190**_ stub, on horizontal mesh wove - from the 1990 ABN New York sale - stamped **SPECIMEN**



★RM-351n CP - 15 pounds, red, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with nine ½ pound coupons - stamped **CANCELLED**



★**RM-351n** - 15 pounds, red, coarse roulette, CWC, without control numbering, on horizontal mesh wove, with nine ½ pound coupons - from Plate No. 1

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